

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

April 10, 2017

Bin Liu Chief Financial Officer Kingold Jewelry, Inc. 15 Huangpu Science and Technology Park Jiang'an District Wuhan, Hubei Province, PRC 430023

Re: Kingold Jewelry, Inc.

Form 8-K filed March 30, 2017

File No. 001-15819

Dear Mr. Liu:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products